

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Inventor(s) : Gerrits et al.  
Serial No. : 10/539,318  
Filing Date : June 15, 2005  
For : Sinusoid Selection in Audio Encoding  
Group Art Unit : 2626  
Confirmation No. : 2734  
Examiner : Douglas Godbold

Mail Stop: Amendments  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE**

In response to the Non-Final Office Action mailed on February 17, 2010, in the above identified application, please consider the following remarks.